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**IN THE UNITED STATES DISTRICT COURT FOR THE
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION**

UNITED STATES OF AMERICA and)	
DWIGHT S. MCDANIEL, Revenue Officer,)	Case No. C-07-1467-JCS
)	
Petitioners,)	
)	
v.)	CONSENT TO MAGISTRATE AND
)	STIPULATION TO CONTINUE
RAMON LAGUARDIA, GEN PTR,)	<u>HEARING TO ENFORCE SUMMONS</u>
)	
Respondent.)	

It is hereby stipulated by and between petitioners, United States of America and Dwight S. McDaniel, and respondent Ramon Laguardia, as follows:

1. In accordance with the provisions of 18 U.S.C. Section 636(c), the parties consent to have a United States Magistrate Judge conduct any and all further proceedings in this case, including trial, and entry of a final judgment, and voluntarily waive the right to proceed before a United States District Judge.

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2. For the reason that respondent mistakenly failed to appear at the hearing on the Court's Order To Show Cause Re Enforcement Of Internal Revenue Service Summons set for May 11, 2007, the parties agree that the hearing be continued to and held on June 29, 2007, at 9:30 a.m.

SCOTT N. SCHOOLS
United States Attorney

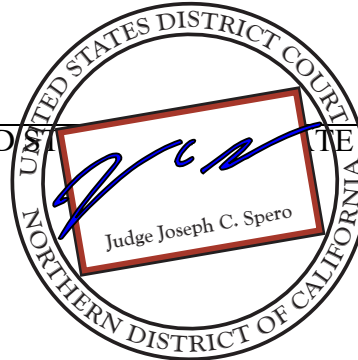
/s/ Ramon Laguardia, Gen Ptr
RAMON LAGUARDIA, Gen Ptr
Respondent

/s/ Thomas Moore
THOMAS MOORE
Assistant United States Attorney
Tax Division
Attorneys for Petitioners

PURSUANT TO STIPULATION, IT IS SO ORDERED.

Dated: May 23, 2007

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
JUDGE



CERTIFICATE OF SERVICE

I, **KATHY TAT** declare:

That I am a citizen of the United States of America and employed in San Francisco County, California; that my business address is Office of United States Attorney, 450 Golden Gate Avenue, Box 36055, San Francisco, California 94102; that I am over the age of eighteen years, and am not a party to the above-entitled action.

I am employed by the United States Attorney for the Northern District of California and discretion to be competent to serve papers. The undersigned further certifies that I caused a copy of the following:

CONSENT TO MAGISTRATE AND STIPULATION TO CONTINUE HEARING TO ENFORCE SUMMONS

to be served this date upon the party(ies) in this action by placing a true copy thereof in a sealed envelope, and served as follows:

 X **FIRST CLASS MAIL** by placing such envelope(s) with postage thereon fully prepaid in the designated area for outgoing U.S. mail in accordance with this office's practice.

 PERSONAL SERVICE (BY MESSENGER/HAND DELIVERED)

 FACSIMILE (FAX) No.: _____

to the parties addressed as follows:

**THOMAS W. HANAGAN
301 GLEN FALLS CT.
HOLLISTER, CA 95023-9092**

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on **May 23, 2007** at San Francisco, California.

**KATHY TAT
Legal Assistant**